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SELECTED FINANCIAL DATA

MARYLAND PUBLIC SCHOOLS

1979-80

ANALYSIS OF PER PUPIL COSTS

Office of Administration
Maryland State Department of Education
200 W. Baltimore Street
Baltimore, Maryland 21201

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Office of Management Systems

SELECTED FINANCIAL DATA - MARYLAND PUBLIC SCHOOLS: 1979-80

PART III

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Table 1

Cost per Pupil Belonging for Current Expenses, Capital Outlay, and Debt Service: Prek.-12*:
Maryland Public Schools: 1979-80

Local Unit	Grand Total	Current Expense				Current Capital Outlay and Debt Service≠
		Total	Regular Programs	Transportation	Teachers' Retirement and Social Security	
Total State	$2,403.11	$2,270.50	$1,963.65	$113.67	$193.18	$132.61
Allegany	2,178.81	2,102.41	1,790.36	130.21	181.84	76.40
Anne Arundel	2,200.55	2,089.45	1,777.01	126.82	185.62	111.10
Baltimore City	2,252.98	2,056.82	1,827.08	59.88	169.86	196.16
Baltimore	2,602.60	2,466.90	2,151.03	93.74	222.13	135.70
Calvert	2,368.94	2,275.93	1,914.17	171.73	190.03	93.01
Caroline	2,003.93	1,906.31	1,574.77	178.75	152.79	97.62
Carroll	1,842.37	1,782.40	1,492.02	139.87	150.51	59.97
Cecil	1,908.60	1,846.62	1,571.09	121.72	153.81	61.98
Charles	2,142.63	2,036.50	1,704.32	162.77	169.41	106.13
Dorchester	2,440.12	2,387.99	2,025.75	173.06	189.18	52.13
Frederick	2,097.39	1,960.86	1,661.01	132.92	166.93	136.53
Garrett	1,936.25	1,894.31	1,547.73	199.97	146.61	41.94
Harford	2,083.03	1,978.91	1,685.86	118.91	174.14	104.12
Howard	2,418.58	2,299.19	1,962.36	140.99	195.84	119.39
Kent	2,573.38	2,411.20	2,017.12	211.92	182.16	162.18
Montgomery	3,047.25	2,905.66	2,545.38	116.25	244.03	141.59
Prince George's	2,476.48	2,345.16	2,029.08	118.92	197.16	131.32
Queen Anne's	2,147.60	2,058.09	1,677.12	219.38	161.59	89.51
St. Mary's	2,053.29	2,001.57	1,675.13	167.81	158.63	51.72
Somerset	2,126.14	2,048.91	1,712.88	179.55	156.48	77.23
Talbot	2,342.73	2,215.57	1,901.72	129.25	184.60	127.16
Washington	2,164.95	2,064.42	1,765.04	126.74	172.64	100.53
Wicomico	2,131.59	1,991.53	1,670.53	144.91	176.09	140.06
Worcester	2,567.81	2,440.83	2,044.16	191.29	205.38	126.98

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

≠ Current Capital Outlay are expenditures of current funds which result in the acquisition of, or addition to, fixed assets; Debt Service are expenditures for the retirement of debt, including both principal and interest.

Table 2

Cost per Pupil Belonging for Current Expenses*: Prek.-12/: Maryland Public Schools: 1979-80

Local Unit	All Costs Including Transportation				All Costs Excluding Transportation			
	Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security		Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	$2,270.50		$2,077.32		$2,156.83		$1,963.65	
Allegany	2,102.41	10	1,920.57	10	1,972.20	11	1,790.36	11
Anne Arundel	2,089.45	11	1,903.83	11	1,962.63	12	1,777.01	12
Baltimore City	2,056.82	14	1,886.96	15	1,996.94	10	1,827.08	10
Baltimore	2,466.90	2	2,244.77	2	2,373.15	2	2,151.03	2
Calvert	2,275.93	8	2,085.90	8	2,104.20	8	1,914.17	8
Caroline	1,906.31	21	1,753.52	21	1,727.56	21	1,574.77	21
Carroll	1,782.40	24	1,631.89	24	1,642.53	24	1,492.02	24
Cecil	1,846.62	23	1,692.81	23	1,724.90	22	1,571.09	22
Charles	2,036.50	16	1,867.09	16	1,873.72	14	1,704.32	15
Dorchester	2,387.99	5	2,198.81	5	2,214.93	5	2,025.75	5
Frederick	1,960.86	20	1,793.94	20	1,827.94	20	1,661.01	20
Garrett	1,894.31	22	1,747.70	22	1,694.33	23	1,547.73	23
Harford	1,978.91	19	1,804.77	19	1,860.00	16	1,685.86	16
Howard	2,299.19	7	2,103.35	7	2,158.21	6	1,962.36	7
Kent	2,411.20	4	2,229.04	4	2,119.28	7	2,017.12	6
Montgomery	2,905.66	1	2,661.63	1	2,789.41	1	2,545.38	1
Prince George's	2,345.16	6	2,148.00	6	2,226.25	3	2,029.08	4
Queen Anne's	2,058.09	12	1,896.50	12	1,838.71	18	1,677.12	17
St. Mary's	2,001.57	17	1,842.94	17	1,833.76	19	1,675.13	18
Somerset	2,048.91	15	1,892.43	13	1,869.36	15	1,712.88	14
Talbot	2,215.57	9	2,030.97	9	2,086.32	9	1,901.72	9
Washington	2,064.42	13	1,891.78	14	1,937.68	13	1,765.04	13
Wicomico	1,991.53	18	1,815.44	18	1,846.62	17	1,670.53	19
Worcester	2,440.83	3	2,235.45	3	2,249.54	4	2,044.16	3

*Includes the following: Administration, Instruction, Pupil Personnel Services, Health Services, Pupil Transportation, Operation and Maintenance of Plant and Fixed Charges; excluded Adult Education, Student Body Activities, Community Services, Capital Outlay, and Debt Service.

/Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

Table 3

Cost per Pupil Belonging for Current Expenses: By Function: Prek.-12*: Maryland Public Schools: 1979-80

Local Unit	Total Current Expense Including Transportation	Pupil Transportation	Total Current Expense Excluding Transportation	Instruction	Pupil Personnel Service	Health Services	Operation of Plant	Maintenance of Plant	Administration	Fixed Charges
Total State	$2,077.32	$113.67	$1,963.65	$1,442.95	$15.01	$4.89	$236.50	$80.23	$54.54	$129.53
Allegany	1,920.57	130.21	1,790.36	1,326.08	10.15	0.72	210.09	64.67	39.78	138.87
Anne Arundel	1,903.83	126.82	1,777.01	1,384.22	16.38	-	202.34	52.68	47.32	74.07
Baltimore City	1,886.96	59.88	1,827.08	1,281.81	15.52	2.85	233.13	83.64	73.76	136.37
Baltimore	2,244.77	93.74	2,151.03	1,611.70	13.29	9.34	271.22	95.98	42.77	106.73
Calvert	2,085.90	171.73	1,914.17	1,443.58	16.43	2.53	204.54	66.53	54.23	126.33
Caroline	1,753.52	178.75	1,574.77	1,167.76	8.48	3.31	192.11	64.23	48.00	90.88
Carroll	1,631.89	139.87	1,492.02	1,151.84	7.73	6.00	159.93	52.28	37.15	77.09
Cecil	1,692.81	121.72	1,571.09	1,150.90	9.78	3.98	196.22	82.61	39.69	87.91
Charles	1,867.09	162.77	1,704.32	1,270.34	14.96	1.18	210.71	53.80	47.20	106.13
Dorchester	2,198.81	173.06	2,025.75	1,481.24	9.98	4.52	253.15	79.78	54.74	142.34
Frederick	1,793.94	132.93	1,661.01	1,249.63	9.18	1.25	207.11	56.32	38.65	98.87
Garrett	1,747.70	199.97	1,547.73	1,133.99	10.34	4.55	175.65	38.67	42.96	141.57
Harford	1,804.77	118.91	1,685.86	1,286.68	11.03	11.56	201.32	55.71	38.41	81.15
Howard	2,103.35	140.99	1,962.36	1,440.34	6.53	5.84	252.66	88.59	51.93	116.47
Kent	2,229.04	211.92	2,017.12	1,398.55	2.78	5.16	231.66	186.86	52.05	140.06
Montgomery	2,661.63	116.25	2,545.38	1,850.67	24.20	0.91	262.77	93.66	82.71	230.46
Prince George's	2,148.00	118.92	2,029.08	1,462.02	15.00	8.85	261.88	94.33	45.59	141.41
Queen Anne's	1,896.50	219.38	1,677.12	1,223.53	11.35	8.32	184.64	91.06	47.16	111.06
St. Mary's	1,842.94	167.81	1,675.13	1,229.84	18.22	2.68	203.46	81.16	45.83	93.94
Somerset	1,892.43	179.55	1,712.88	1,275.67	13.37	5.54	214.35	63.58	49.56	90.81
Talbot	2,030.97	129.25	1,901.72	1,444.77	14.07	4.28	217.83	62.40	53.26	105.11
Washington	1,891.78	126.74	1,765.04	1,294.40	16.85	2.30	236.17	62.38	41.27	111.67
Wicomico	1,815.44	144.91	1,670.53	1,272.09	9.57	14.33	184.41	62.62	41.79	85.72
Worcester	2,235.45	191.29	2,044.16	1,633.07	6.13	9.55	222.82	53.87	35.07	83.65

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
Note: Expenditures by State for Teachers' Retirement and Social Security are not included.

Table 4

Cost per Pupil Attending for Current Expenses*: Prek.-12/: Maryland Public Schools: 1979-80

Local Unit	All Costs Including Transportation				All Costs Excluding Transportation			
	Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security		Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	$2,487.67	-	$2,276.01	-	$2,363.13	-	$2,151.47	-
Allegany	2,251.92	12	2,057.16	12	2,112.45	12	1,917.69	12
Anne Arundel	2,258.13	11	2,057.53	11	2,121.07	11	1,920.47	11
Baltimore City	2,399.10	9	2,200.97	9	2,329.26	7	2,131.13	7
Baltimore	2,675.04	2	2,434.17	2	2,573.38	2	2,332.52	2
Calvert	2,472.09	7	2,265.68	7	2,285.57	9	2,079.16	9
Caroline	2,025.31	22	1,862.99	22	1,835.40	22	1,673.08	22
Carroll	1,922.13	24	1,759.82	24	1,771.30	24	1,608.99	24
Cecil	2,009.64	23	1,842.25	23	1,877.18	21	1,709.79	21
Charles	2,213.32	14	2,029.21	15	2,036.41	14	1,852.30	14
Dorchester	2,556.22	6	2,353.71	5	2,370.97	5	2,168.46	5
Frederick	2,120.51	19	1,940.00	19	1,976.77	19	1,796.25	19
Garrett	2,207.50	21	1,870.59	21	1,813.46	23	1,656.55	23
Harford	2,130.04	18	1,942.60	18	2,002.05	16	1,814.61	17
Howard	2,471.75	8	2,261.21	8	2,320.19	8	2,109.65	8
Kent	2,572.64	4	2,378.28	3	2,346.53	6	2,152.17	6
Montgomery	3,140.74	1	2,876.97	1	3,015.08	1	2,751.31	1
Prince George's	2,559.15	5	2,344.00	6	2,429.39	3	2,214.23	3
Queen Anne's	2,229.69	13	2,054.63	13	1,992.02	17	1,816.96	16
St. Mary's	2,164.01	17	1,992.51	17	1,982.58	18	1,811.08	18
Somerset	2,202.19	15	2,034.01	14	2,009.21	15	1,841.03	15
Talbot	2,379.86	10	2,181.57	10	2,241.03	10	2,042.73	10
Washington	2,201.86	16	2,017.73	16	2,066.69	13	1,882.55	13
Wicomico	2,115.72	20	1,928.66	20	1,961.78	20	1,774.71	20
Worcester	2,593.16	3	2,374.96	4	2,389.93	4	2,171.73	4

*Includes the following: Administration, Pupil Personnel Services, Health Services, Pupil Transportation, Operation of Plant, Maintenance of Plant, and Fixed Charges; excludes Adult Education, Student Body Activities, Community Services, Capital Outlay, and Debt Service.
/Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

Table 5

Cost per Pupil Attending for Current Expenses: Prek.-12*: Maryland Public Schools: 1979-80

Local Unit	Total Current Expense Including Transportation	Pupil Transportation	Total Current Expense Excluding Transportation	Instruction	Pupil Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Administration	Fixed Charges
Total State	$2,276.01	$124.54	$2,151.47	$1,580.97	$16.45	$5.36	$259.12	$87.90	$59.76	$141.91
Allegany	2,057.16	139.47	1,917.69	1,420.39	10.87	0.77	225.03	69.27	42.61	148.75
Anne Arundel	2,057.53	137.06	1,920.47	1,495.97	17.70	-	218.68	56.93	51.14	80.05
Baltimore City	2,200.97	69.84	2,131.13	1,495.12	18.10	3.33	271.93	97.56	86.03	159.06
Baltimore	2,434.17	101.65	2,332.52	1,747.69	14.41	10.12	294.11	104.08	46.38	115.73
Calvert	2,265.68	186.52	2,079.16	1,568.01	17.85	2.75	222.16	72.27	58.90	137.22
Caroline	1,862.99	189.91	1,673.08	1,240.66	9.01	3.52	204.10	68.23	51.00	96.56
Carroll	1,759.82	150.83	1,608.99	1,242.14	8.34	6.47	172.47	56.37	40.07	83.13
Cecil	1,842.25	132.46	1,709.79	1,252.50	10.64	4.34	213.54	89.90	43.19	95.68
Charles	2,029.21	176.91	1,852.30	1,380.64	16.25	1.28	229.01	58.47	51.30	115.35
Dorchester	2,353.71	185.25	2,168.46	1,585.59	10.68	4.84	270.99	85.40	58.59	152.37
Frederick	1,940.00	143.75	1,796.25	1,351.38	9.93	1.35	223.97	60.91	41.79	106.92
Garrett	1,870.59	214.04	1,656.55	1,213.72	11.07	4.87	188.00	41.38	45.99	151.52
Harford	1,942.60	127.99	1,814.61	1,384.95	11.88	12.44	216.69	59.96	41.34	87.35
Howard	2,261.21	151.56	2,109.65	1,548.45	7.03	6.28	271.62	95.24	55.82	125.21
Kent	2,378.28	226.11	2,152.17	1,492.19	2.97	5.51	247.17	199.37	55.53	149.43
Montgomery	2,876.97	125.66	2,751.31	2,000.39	26.16	0.98	284.03	101.24	89.40	249.11
Prince George's	2,344.00	129.77	2,214.23	1,595.43	16.37	9.66	285.77	102.94	49.75	154.31
Queen Anne's	2,054.63	237.67	1,816.96	1,325.55	12.30	9.01	200.04	98.65	51.09	120.32
St. Mary's	1,992.51	181.43	1,811.08	1,329.65	19.70	2.90	219.97	87.75	49.55	101.56
Somerset	2,034.01	192.98	1,841.03	1,371.11	14.37	5.95	230.39	68.33	53.27	97.61
Talbot	2,181.57	138.84	2,042.73	1,551.90	15.11	4.60	233.99	67.03	57.20	112.90
Washington	2,017.73	135.18	1,882.55	1,380.58	17.97	2.45	251.89	66.53	44.02	119.11
Wicomico	1,928.66	153.95	1,774.71	1,351.42	10.17	15.22	195.91	66.52	44.40	91.07
Worcester	2,374.96	203.23	2,171.73	1,734.99	6.52	10.14	236.72	57.23	37.26	88.87

* Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
Note: Expenditures by State for Teachers' Retirement and Social Security are not included.

Table 6

Cost per Pupil Belonging for Current Expenses Excluding Federal Funds*: Prek.-12/: Maryland Public Schools: 1979-80

Local Unit	All Costs Including Transportation				All Costs Excluding Transportation			
	Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security		Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	$2,088.43	-	$1,895.24	-	$1,976.71	-	$1,783.52	-
Allegany	1,959.58	9	1,777.75	9	1,829.37	8	1,647.54	8
Anne Arundel	1,923.84	12	1,738.23	12	1,797.04	12	1,611.42	11
Baltimore City	1,767.74	18	1,597.88	18	1,708.05	15	1,538.19	15
Baltimore	2,409.57	2	2,187.44	2	2,315.89	2	2,093.76	2
Calvert	2,031.59	7	1,841.56	7	1,861.37	7	1,671.35	7
Caroline	1,651.78	21	1,498.99	21	1,477.95	22	1,325.16	22
Carroll	1,642.34	22	1,491.83	22	1,502.72	21	1,352.22	21
Cecil	1,684.23	20	1,530.43	20	1,563.53	19	1,409.72	19
Charles	1,842.94	16	1,673.54	16	1,681.33	17	1,511.93	17
Dorchester	1,969.22	8	1,780.03	8	1,798.91	11	1,609.73	12
Frederick	1,856.57	13	1,689.64	14	1,724.09	14	1,557.16	14
Garrett	1,524.00	24	1,377.40	24	1,324.26	22	1,177.66	24
Harford	1,855.50	14	1,681.36	15	1,736.59	13	1,562.45	13
Howard	2,249.20	4	2,053.36	4	2,111.40	3	1,915.55	3
Kent	2,169.08	6	1,986.92	5	1,957.31	6	1,775.14	6
Montgomery	2,677.89	1	2,433.86	1	2,570.96	1	2,326.93	1
Prince George's	2,173.47	5	1,976.30	6	2,056.08	5	1,858.91	5
Queen Anne's	1,769.53	17	1,607.94	17	1,552.14	20	1,390.55	20
St. Mary's	1,854.07	15	1,695.44	13	1,686.84	16	1,528.21	16
Somerset	1,556.68	23	1,400.20	23	1,382.59	23	1,226.11	23
Talbot	1,943.68	10	1,759.07	10	1,814.95	9	1,630.34	9
Washington	1,927.51	11	1,754.87	11	1,801.26	10	1,628.62	10
Wicomico	1,766.45	19	1,590.36	19	1,627.31	18	1,451.22	18
Worcester	2,262.08	3	2,056.71	3	2,076.06	4	1,870.68	4

*Includes the following: Administration, Instruction, Pupil Personnel Services, Health Services, Pupil Transportation, Operation of Plant, Maintenance of Plant, and Fixed Charges; excludes Adult Education, Home Teaching of Handicapped Children, Student Body Activities, Community Services, Capital Outlay, and Debt Service.

/Half-time kindergarten pupils and are expressed in full-time equivalents in arriving at per pupil costs.

Table 7

Cost per Pupil Belonging for Current Expenses Excluding Federal Funds*: Prek.-12†: Maryland Public Schools: 1979-80

Local Unit	Total Current Expense Including Transportation	Pupil Transportation	Total Current Expense Excluding Transportation	Instruction	Pupil Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Administration	Fixed Charges
Total State	$1,895.24	$111.72	$1,783.52	$1,290.75	$14.44	$3.89	$233.75	$78.32	$49.92	$112.45
Allegany	1,777.75	130.21	1,647.54	1,206.34	10.15	0.32	209.89	64.56	38.26	118.02
Anne Arundel	1,738.23	126.81	1,611.42	1,230.97	16.38	-	202.33	51.93	47.32	62.49
Baltimore City	1,597.88	59.69	1,538.19	1,046.97	14.08	‡	233.13	82.99	55.51	105.51
Baltimore	2,187.44	93.68	2,093.76	1,560.24	13.29	9.23	271.16	95.98	42.77	101.09
Calvert	1,841.56	170.21	1,671.35	1,244.24	16.43	0.29	192.11	64.20	48.44	105.64
Caroline	1,498.99	173.83	1,325.16	959.77	7.10	0.40	190.67	56.78	40.53	69.91
Carroll	1,491.83	139.61	1,352.22	1,023.80	7.74	4.89	159.92	51.54	37.16	67.17
Cecil	1,530.43	120.71	1,409.72	1,015.84	9.78	1.12	187.15	79.09	39.37	77.37
Charles	1,673.54	161.61	1,511.93	1,097.06	13.99	0.70	210.23	53.55	43.96	92.44
Dorchester	1,780.03	170.30	1,609.73	1,141.31	9.98	0.02	236.98	78.02	46.48	96.94
Frederick	1,689.64	132.48	1,557.16	1,162.22	8.40	1.25	206.97	55.80	36.76	85.76
Garrett	1,377.40	199.74	1,177.66	827.43	10.34	0.31	175.37	36.50	34.87	92.84
Harford	1,681.36	118.91	1,562.45	1,172.86	11.03	11.56	201.32	54.38	38.41	72.89
Howard	2,053.36	137.81	1,915.55	1,409.50	6.54	5.74	248.02	85.75	48.69	111.31
Kent	1,986.92	211.78	1,775.14	1,186.67	2.78	1.59	228.92	178.76	51.73	124.69
Montgomery	2,433.86	106.93	2,326.93	1,685.67	23.94	0.23	247.18	87.02	77.84	205.05
Prince George's	1,976.30	117.39	1,858.91	1,304.62	15.00	8.85	261.85	92.44	45.00	131.15
Queen Anne's	1,607.94	217.39	1,390.55	978.50	11.35	7.62	182.27	90.23	40.23	80.35
St. Mary's	1,695.44	167.23	1,528.21	1,106.87	18.21	0.24	203.46	80.62	42.86	75.95
Somerset	1,400.20	174.09	1,226.11	853.13	8.99	1.36	210.48	61.64	43.29	47.22
Talbot	1,759.07	128.73	1,630.34	1,194.80	14.07	2.18	216.40	59.51	51.84	91.54
Washington	1,754.87	126.25	1,628.62	1,190.71	9.08	-	235.53	61.56	41.27	90.47
Wicomico	1,590.36	139.14	1,451.22	1,082.58	9.41	12.69	182.91	56.67	38.88	68.08
Worcester	2,056.71	186.03	1,870.68	1,481.48	6.14	6.19	221.72	53.37	32.87	68.91

*Excludes all federal funds except P.L. 874; excludes all matching funds required for certain federal programs; and excludes Adult Education, Food Services, Student Body Activities, Community Services and Teachers' Retirement and Social Security paid by State.

†Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

‡Less than $0.01.

Table 8

Cost per Pupil Attending for Current Expenses Excluding Federal Funds*: Prek.-12/: Maryland Public Schools: 1979-80

Local Unit	All Costs Including Transportation				All Costs Excluding Transportation			
	Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security		Total Including State Share of Teachers' Retirement and Social Security		Total Excluding State Share of Teachers' Retirement and Social Security	
	Cost	Rank	Cost	Rank	Cost	Rank	Cost	Rank
Total State	$2,288.18	-	$2,076.52	-	$2,165.77	-	$1,954.11	-
Allegany	2,098.93	9	1,904.17	9	1,959.46	9	1,764.70	9
Anne Arundel	2,079.16	11	1,878.55	11	1,942.11	11	1,741.51	11
Baltimore City	2,061.91	12	1,863.78	13	1,992.29	8	1,794.17	8
Baltimore	2,612.87	2	2,372.01	2	2,511.29	2	2,270.42	2
Calvert	2,206.69	7	2,000.28	7	2,021.81	7	1,815.40	7
Caroline	1,754.89	22	1,592.57	22	1,570.21	22	1,407.88	22
Carroll	1,771.08	21	1,608.78	21	1,620.53	21	1,458.22	21
Cecil	1,832.92	20	1,665.54	20	1,701.56	19	1,534.17	19
Charles	2,002.96	16	1,818.85	16	1,827.32	16	1,643.21	17
Dorchester	2,107.94	8	1,905.43	8	1,925.64	12	1,723.13	13
Frederick	2,007.73	14	1,827.22	15	1,864.46	15	1,683.95	14
Garrett	1,631.16	24	1,474.25	24	1,417.38	24	1,260.46	24
Harford	1,997.21	17	1,809.77	17	1,869.22	14	1,681.72	15
Howard	2,418.02	3	2,207.48	3	2,269.87	3	2,059.33	3
Kent	2,314.31	6	2,119.95	6	2,088.35	6	1,894.00	6
Montgomery	2,894.54	1	2,630.77	1	2,778.96	1	2,515.18	1
Prince George's	2,371.80	5	2,156.64	5	2,243.69	4	2,028.53	4
Queen Anne's	1,917.07	18	1,742.01	18	1,681.55	20	1,506.49	20
St. Mary's	2,004.54	15	1,833.03	14	1,823.74	17	1,652.23	16
Somerset	1,673.14	23	1,504.95	23	1,486.02	23	1,317.84	23
Talbot	2,087.81	10	1,889.51	10	1,949.54	10	1,751.24	10
Washington	2,055.84	13	1,871.70	12	1,921.18	13	1,737.05	12
Wicomico	1,876.61	19	1,689.54	19	1,728.79	18	1,541.72	18
Worcester	2,403.26	4	2,185.07	4	2,205.63	5	1,987.43	5

*Includes the following: Administration, Instruction, Pupil Personnel Services, Health Services, Pupil Transportation, Operation of Plant, Maintenance of Plant, and Fixed Charges; excludes Adult Education, Student Body Activities, Community Services, Capital Outlay, and Debt Service.
/Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.

Table 9

Cost per Pupil for Tuition ByLaw for 1980 State Aid Purposes: Maryland Public Schools: 1979-80

Local Unit	Local Appropriations for Current Expense	Enrollment 9/30/79 *	Cost Per Pupil
Total State	$961,181,497	751,875.28	$1,278.38
Allegany	14,016,313	13,398.00	1,046.15
Anne Arundel	75,006,996	69,918.00	1,072.79
Baltimore City	106,740,683	130,458.00	818.20
Baltimore	168,684,619	99,780.20	1,690.56
Calvert	10,436,434	7,544.25	1,383.36
Caroline	3,196,194	4,413.50	724.19
Carroll	16,943,424	19,556.25	866.39
Cecil	10,632,195	12,661.00	839.76
Charles	15,577,295	17,216.25	904.80
Dorchester	5,850,000	5,324.50	1,098.69
Frederick	23,662,559	23,001.00	1,028.76
Garrett	3,780,068	5,725.75	660.19
Harford	28,370,418	31,071.13	913.08
Howard	37,396,545	24,626.75	1,518.53
Kent	3,686,833	2,788.00	1,322.39
Montgomery	217,567,677	99,050.45	2,196.53
Prince George's	155,776,331	123,810.00	1,258.15
Queen Anne's	4,929,000	4,790.00	1,029.02
St. Mary's	9,770,799	11,972.00	816.14
Somerset	2,577,083	3,714.50	693.79
Talbot	5,937,070	4,049.00	1,466.31
Washington	20,485,348	19,904.00	1,029.21
Wicomico	10,907,661	11,726.75	930.15
Worcester	9,249,952	5,376.00	1,720.60

*Enrollment for State Aid purposes, adjusted to report pupils for whom tuition is being paid within the sending LEA.

Table 10

Cost per Pupil Belonging for Materials of Instruction, Textbooks, and Library Books: Prek.-12*: Maryland Public Schools 1977-78 - 1979-80

Local Unit	Total Supplies and Materials/			Textbooks			Library Books		
	1977-78	1978-79	1979-80	1977-78	1978-79	1979-80	1977-78	1978-79	1979-80
Total State	$52.80	$64.17	$67.36	$15.05	$15.69	$16.24	$7.66	$7.34	$6.70
Allegany	49.74	79.65	78.58	0.06	9.09	12.48	5.37	4.85	10.63
Anne Arundel	62.96	69.86	69.36	25.09	21.03	14.49	14.61	10.87	7.64
Baltimore City	35.25	68.84	66.25	12.20	19.04	19.05	6.19	5.42	3.95
Baltimore	49.90	48.74	57.58	20.78	13.71	15.92	1.35	3.01	6.46
Calvert	86.30	88.85	104.74	22.89	16.54	18.44	13.88	15.25	21.70
Caroline	60.54	56.28	62.72	13.75	13.77	16.61	7.06	7.30	5.31
Carroll	59.04	66.85	71.92	12.31	15.92	17.20	8.37	12.42	11.83
Cecil	47.40	56.81	59.93	15.51	15.14	18.21	7.00	8.06	6.50
Charles	56.37	67.67	67.46	15.01	16.19	14.73	10.53	10.32	8.22
Dorchester	73.21	76.89	82.08	14.79	9.11	15.58	6.39	14.98	7.82
Frederick	49.51	57.67	66.25	17.67	20.02	20.04	6.90	7.94	10.69
Garrett	43.65	76.52	44.89	16.74	35.07	15.01	7.33	12.19	4.06
Harford	65.24	77.33	74.45	20.84	16.99	24.58	16.66	16.99	16.05
Howard	60.04	70.54	78.04	10.45	15.99	10.59	9.32	9.50	10.49
Kent	64.40	79.04	86.26	14.35	-	0.53	11.27	9.80	8.46
Montgomery	61.32	66.95	75.67	9.65	11.06	16.90	8.45	4.91	-
Prince George's	52.41	58.60	60.28	13.43	12.95	15.26	7.41	8.36	8.30
Queen Anne's	46.59	54.05	68.15	15.63	22.34	49.65	4.48	4.27	3.96
St. Mary's	57.61	74.46	73.93	14.22	16.23	15.10	8.76	13.55	11.28
Somerset	62.05	76.40	89.57	9.06	10.92	13.76	10.14	3.63	8.50
Talbot	101.88	108.83	116.16	18.77	16.49	10.07	14.07	13.17	15.41
Washington	45.69	48.39	55.63	13.14	13.18	14.51	4.44	4.42	5.00
Wicomico	50.31	55.10	52.99	11.78	10.60	10.48	6.50	4.01	5.12
Worcester	92.93	85.16	102.78	21.00	7.21	15.46	11.68	5.18	8.05

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
/Includes textbooks and library books.

Table 11

Percent Distribution of Current Expenses: Maryland Public Schools: Prek.-12: 1979-80
(Including Pupil Transportation)

Local Unit	Instruction	Pupil Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Pupil Transportation	Administration	Fixed Charges	Food Services	Child Nutrition	Student Body Activities	Community Services	Tuition Handicapped Children
Total State	64.36	0.68	0.22	10.52	3.57	5.06	2.43	5.76	0.09	5.65	0.25	0.58	0.83
Allegany	62.58	0.48	0.03	9.90	3.05	6.14	1.88	6.54	0.09	9.01	-	0.25	0.05
Anne Arundel	68.25	0.81	-	9.96	2.59	6.25	2.33	3.65	-	5.23	-	0.46	0.47
Baltimore City	61.86	0.75	0.14	11.24	4.03	2.89	3.56	6.57	0.03	6.61	0.33	0.36	1.63
Baltimore	67.11	0.55	0.39	11.26	3.98	3.90	1.78	4.43	0.09	4.57	*	1.31	0.63
Calvert	64.19	0.73	0.11	9.08	2.95	7.62	2.41	5.61	0.10	5.77	0.64	0.79	-
Caroline	60.32	0.44	0.17	9.92	3.32	9.23	2.48	4.69	0.19	7.55	0.44	1.25	-
Carroll	65.10	0.44	0.34	9.04	2.95	7.90	2.10	4.36	0.01	6.61	0.64	0.51	-
Cecil	62.76	0.53	0.22	10.63	4.47	6.59	2.15	4.76	0.08	6.07	0.65	0.85	0.24
Charles	60.97	0.72	0.06	10.10	2.58	7.80	2.26	5.09	0.35	7.32	0.35	2.15	0.25
Dorchester	62.27	0.42	0.19	10.64	3.35	7.28	2.30	5.98	0.22	6.77	0.54	0.04	-
Frederick	64.89	0.47	0.06	10.71	2.91	6.87	2.00	5.12	0.20	6.49	0.01	0.27	-
Garrett	57.44	0.52	0.23	8.90	1.96	10.13	2.18	7.17	0.06	9.70	0.19	1.52	-
Harford	65.44	0.56	0.59	10.24	2.83	6.05	1.95	4.13	-	6.70	0.80	0.48	0.23
Howard	62.97	0.28	0.25	11.03	3.87	6.16	2.27	5.09	-	4.57	1.14	1.52	0.85
Kent	57.98	0.12	0.21	9.54	7.70	8.73	2.14	5.77	-	5.26	0.53	1.63	0.39
Montgomery	65.35	0.85	0.03	9.28	3.31	4.11	2.92	8.14	0.24	3.66	-	0.11	2.00
Prince George's	63.36	0.65	0.38	11.30	4.07	5.13	1.97	6.10	-	6.26	0.38	0.09	0.31
Queen Anne's	59.72	0.55	0.41	9.00	4.44	10.70	2.30	5.42	0.03	6.36	0.17	0.90	-
St. Mary's	60.49	0.89	0.13	9.95	3.97	8.21	2.24	4.59	0.45	7.42	0.32	1.26	0.08
Somerset	60.56	0.63	0.26	10.07	2.99	8.43	2.33	4.27	0.27	7.75	0.48	1.96	-
Talbot	66.48	0.65	0.20	10.02	2.87	5.95	2.45	4.84	0.38	4.66	0.32	1.18	-
Washington	62.70	0.80	0.11	11.22	2.96	6.02	1.96	5.31	0.03	6.89	0.39	1.44	0.17
Wicomico	65.31	0.49	0.73	9.41	3.19	7.39	2.13	4.37	0.18	6.13	0.01	0.52	0.14
Worcester	68.19	0.26	0.40	9.30	2.25	7.98	1.46	3.49	0.32	5.67	0.63	*	0.05

*Less than 0.01 percent.
Note: Expenditures by State for Teachers' Retirement and Social Security are not included.

Table 12

Percent Distribution of Current Expenses: Maryland Public Schools: Prek.-12: 1979-80
(Excluding Pupil Transportation)

Local Unit	Instruction	Pupil Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Administration	Fixed Charges	Food Services	Child Nutrition	Student Body Activities	Community Services	Tuition Handicapped Children
Total State	67.79	0.70	0.23	11.08	3.76	2.56	6.07	0.10	5.95	0.27	0.61	0.88
Allegany	66.66	0.51	0.03	10.55	3.25	2.00	6.97	0.10	9.60	-	0.27	0.06
Anne Arundel	72.79	0.86	-	10.63	2.77	2.49	3.89	-	5.58	-	0.49	0.50
Baltimore City	63.70	0.77	0.14	11.57	4.15	3.66	6.77	0.04	6.81	0.34	0.37	1.68
Baltimore	69.83	0.57	0.40	11.71	4.15	1.85	4.61	0.10	4.76	*	1.36	0.66
Calvert	69.48	0.79	0.12	9.83	3.20	2.60	6.07	0.11	6.24	0.70	0.86	-
Caroline	66.45	0.48	0.19	10.93	3.65	2.73	5.17	0.21	8.32	0.49	1.38	-
Carroll	70.69	0.47	0.37	9.81	3.21	2.28	4.73	0.01	7.18	0.70	0.55	-
Cecil	67.19	0.57	0.23	11.38	4.79	2.30	5.10	0.08	6.50	0.69	0.91	0.26
Charles	66.13	0.78	0.06	10.95	2.80	2.45	5.52	0.38	7.95	0.38	2.33	0.27
Dorchester	67.15	0.45	0.21	11.48	3.62	2.48	6.45	0.23	7.30	0.58	0.05	-
Frederick	69.68	0.51	0.07	11.49	3.13	2.14	5.49	0.22	6.97	0.01	0.29	-
Garrett	63.92	0.58	0.26	9.90	2.18	2.42	7.98	0.07	10.79	0.21	1.69	-
Harford	69.65	0.60	0.63	10.90	3.01	2.08	4.39	-	7.13	0.85	0.52	0.24
Howard	67.10	0.31	0.27	11.76	4.12	2.42	5.42	-	4.87	1.21	1.62	0.90
Kent	63.53	0.13	0.23	10.45	8.44	2.35	6.32	-	5.77	0.58	1.78	0.42
Montgomery	68.15	0.89	0.03	9.68	3.45	3.04	8.49	0.25	3.82	-	0.11	2.09
Prince George's	66.79	0.68	0.40	11.91	4.29	2.08	6.43	-	6.60	0.40	0.09	0.33
Queen Anne's	66.87	0.62	0.45	10.08	4.97	2.58	6.07	0.03	7.12	0.20	1.01	-
St. Mary's	65.89	0.97	0.14	10.84	4.32	2.44	5.01	0.49	8.09	0.35	1.37	0.09
Somerset	66.14	0.69	0.28	11.00	3.26	2.54	4.66	0.30	8.46	0.52	2.15	-
Talbot	70.68	0.69	0.21	10.66	3.05	2.60	5.14	0.41	4.96	0.34	1.26	-
Washington	66.71	0.85	0.12	11.94	3.15	2.09	5.65	0.03	7.34	0.41	1.53	0.18
Wicomico	70.52	0.53	0.79	10.16	3.45	2.30	4.72	0.20	6.62	*	0.56	0.15
Worcester	74.11	0.28	0.43	10.11	2.44	1.59	3.79	0.35	6.16	0.68	*	0.06

*Less than 0.01 percent.
Note: Expenditures by State for Teachers' Retirement and Social Security are not included.

Table 13

Percent Distribution of Day School Current Expenses: Prek.-12: Maryland Public Schools: 1979-80
(Including Cost of Transportation)

Local Unit	Instruction	Pupil Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Pupil Transportation	Administration	Fixed Charges
Total State	69.46	0.72	0.24	11.39	3.86	5.47	2.63	6.23
Allegany	69.04	0.53	0.04	10.94	3.37	6.78	2.07	7.23
Anne Arundel	72.71	0.86	-	10.63	2.77	6.66	2.48	3.89
Baltimore City	67.93	0.82	0.15	12.36	4.43	3.17	3.91	7.23
Baltimore	71.80	0.59	0.42	12.08	4.27	4.18	1.91	4.75
Calvert	69.21	0.79	0.12	9.81	3.19	8.23	2.60	6.05
Caroline	66.60	0.48	0.19	10.96	3.66	10.19	2.74	5.18
Carroll	70.58	0.47	0.37	9.80	3.20	8.57	2.28	4.73
Cecil	67.99	0.58	0.24	11.59	4.88	7.19	2.34	5.19
Charles	68.04	0.60	0.06	11.29	2.88	8.72	2.53	5.68
Dorchester	67.37	0.45	0.21	11.51	3.63	7.87	2.49	6.47
Frederick	69.66	0.51	0.07	11.55	3.14	7.41	2.15	5.51
Garrett	64.89	0.59	0.26	10.05	2.21	11.44	2.46	8.10
Harford	71.29	0.61	0.64	11.15	3.09	6.59	2.13	4.50
Howard	68.48	0.31	0.28	12.01	4.21	6.70	2.47	5.54
Kent	62.74	0.13	0.23	10.39	8.38	9.51	2.34	6.28
Montgomery	69.53	0.91	0.03	9.87	3.52	4.37	3.11	8.66
Prince George's	68.07	0.70	0.41	12.19	4.39	5.54	2.12	6.58
Queen Anne's	64.51	0.60	0.44	9.73	4.80	11.57	2.49	5.86
St. Mary's	66.73	0.99	0.15	11.04	4.40	9.10	2.49	5.10
Somerset	67.41	0.70	0.29	11.33	3.36	9.49	2.62	4.80
Talbot	71.14	0.69	0.21	10.73	3.07	6.36	2.62	5.18
Washington	68.42	0.89	0.12	12.49	3.30	6.70	2.18	5.90
Wicomico	70.07	0.53	0.79	10.16	3.45	7.98	2.30	4.72
Worcester	73.05	0.27	0.43	9.97	2.41	8.56	1.57	3.74

Note: Expenditures by State for Teachers' Retirement and Social Security are not included.

Table 14

Percent Distribution of Day School Current Expenses: Prek.-12: Maryland Public Schools: 1979-80
(Excluding Cost of Transportation)

Local Unit	Instruction	Pupil Personnel Services	Health Services	Operation of Plant	Maintenance of Plant	Administration	Fixed Charges
Total State	73.48	0.76	0.25	12.04	4.09	2.78	6.60
Allegany	74.07	0.57	0.04	11.73	3.61	2.22	7.76
Anne Arundel	77.90	0.92	-	11.39	2.96	2.66	4.17
Baltimore City	70.16	0.85	0.15	12.76	4.58	4.04	7.46
Baltimore	74.93	0.62	0.43	12.61	4.46	1.99	4.96
Calvert	75.42	0.86	0.13	10.69	3.47	2.83	6.60
Caroline	74.15	0.54	0.21	12.20	4.08	3.05	5.77
Carroll	77.20	0.52	0.40	10.72	3.50	2.49	5.17
Cecil	73.25	0.62	0.25	12.49	5.26	2.53	5.60
Charles	74.53	0.88	0.07	12.36	3.16	2.77	6.23
Dorchester	73.12	0.49	0.22	12.50	3.94	2.70	7.03
Frederick	75.23	0.55	0.08	12.47	3.39	2.33	5.95
Garrett	73.27	0.67	0.29	11.35	2.50	2.77	9.15
Harford	76.32	0.66	0.69	11.94	3.30	2.28	4.81
Howard	73.40	0.33	0.30	12.88	4.51	2.65	5.93
Kent	69.33	0.14	0.27	11.48	9.26	2.58	6.94
Montgomery	72.71	0.95	0.04	10.32	3.68	3.25	9.05
Prince George's	72.05	0.74	0.44	12.90	4.65	2.25	6.97
Queen Anne's	73.00	0.68	0.50	11.00	5.43	2.81	6.62
St. Mary's	73.42	1.09	0.16	12.15	4.84	2.73	5.61
Somerset	74.48	0.78	0.32	12.52	3.71	2.89	5.30
Talbot	75.97	0.74	0.23	11.45	3.28	2.80	5.53
Washington	73.34	0.95	0.13	13.38	3.53	2.34	6.33
Wicomico	76.15	0.57	0.86	11.04	3.75	2.50	5.13
Worcester	79.89	0.30	0.47	10.90	2.63	1.72	4.09